

Facility Name & ID Number Lexington of Wheeling

0040923 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	215	Skilled (SNF)	215	78,475	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	215	TOTALS	215	78,475	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	3 Private Pay	4 Other	4 Total	
8	SNF			8,085	8,085	8
9	SNF/PED					9
10	ICF	51,101	7,866		58,967	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	51,101	7,866	8,085	67,052	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.44%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 5/12/95

J. Was the facility purchased or leased after January 1, 1978?

YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 215 and days of care provided 6,284

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/15 Fiscal Year: 12/31/15

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number

Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	414,397	33,757	1,578	449,732		449,732		449,732		1
2	Food Purchase		404,586		404,586		404,586	(21,527)	383,059		2
3	Housekeeping	423,885	42,762		466,647		466,647	280	466,927		3
4	Laundry	88,657	28,293		116,950		116,950		116,950		4
5	Heat and Other Utilities			212,455	212,455		212,455	8,194	220,649		5
6	Maintenance	39,879		218,836	258,715		258,715	77,720	336,435		6
7	Other (specify):* Alloc. From Mgmt Cd							10,793	10,793		7
8	TOTAL General Services	966,818	509,398	432,869	1,909,085		1,909,085	75,460	1,984,545		8
	B. Health Care and Programs										
9	Medical Director			59,250	59,250		59,250		59,250		9
10	Nursing and Medical Records	5,090,067	296,466	52,050	5,438,583		5,438,583	47,183	5,485,766		10
10a	Therapy										10a
11	Activities	210,798	27,201	8,350	246,349		246,349		246,349		11
12	Social Services	132,665		3,116	135,781		135,781		135,781		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Alloc. From Mgmt Cd							5,954	5,954		15
16	TOTAL Health Care and Programs	5,433,530	323,667	122,766	5,879,963		5,879,963	53,137	5,933,100		16
	C. General Administration										
17	Administrative	75,706		1,752,691	1,828,397		1,828,397	(1,683,950)	144,447		17
18	Directors Fees										18
19	Professional Services			180,233	180,233		180,233	20,684	200,917		19
20	Dues, Fees, Subscriptions & Promotions			35,913	35,913		35,913	4,535	40,448		20
21	Clerical & General Office Expenses	267,451	25,391	43,254	336,096		336,096	698,922	1,035,018		21
22	Employee Benefits & Payroll Taxes			1,250,094	1,250,094		1,250,094	19,259	1,269,353		22
23	Inservice Training & Education			11,307	11,307		11,307	657	11,964		23
24	Travel and Seminar			415	415		415	1,015	1,430		24
25	Other Admin. Staff Transportation			5,550	5,550		5,550	13,732	19,282		25
26	Insurance-Prop.Liab.Malpractice			402,272	402,272		402,272	3,508	405,780		26
27	Other (specify):* Alloc. From Mgmt Cd							107,040	107,040		27
28	TOTAL General Administration	343,157	25,391	3,681,729	4,050,277		4,050,277	(814,598)	3,235,679		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,743,505	858,456	4,237,364	11,839,325		11,839,325	(686,001)	11,153,324		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lexington of Wheeling

#0040923

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			156,163	156,163		156,163	367,729	523,892			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			190,235	190,235		190,235	256,665	446,900			32
33	Real Estate Taxes							555,751	555,751			33
34	Rent-Facility & Grounds			1,940,393	1,940,393		1,940,393	(1,935,656)	4,737			34
35	Rent-Equipment & Vehicles			56,760	56,760		56,760	2,772	59,532			35
36	Other (specify):*											36
37	TOTAL Ownership			2,343,551	2,343,551		2,343,551	(752,739)	1,590,812			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		253,115	1,089,444	1,342,559		1,342,559		1,342,559			39
40	Barber and Beauty Shops			15,312	15,312		15,312		15,312			40
41	Coffee and Gift Shops			6,435	6,435		6,435	(5,673)	762			41
42	Provider Participation Fee			491,001	491,001		491,001		491,001			42
43	Other (specify):* Non-Allowable Co	83,685		116,037	199,722		199,722	(199,722)				43
44	TOTAL Special Cost Centers	83,685	253,115	1,718,229	2,055,029		2,055,029	(205,395)	1,849,634			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,827,190	1,111,571	8,299,144	16,237,905		16,237,905	(1,644,135)	14,593,770			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

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0040923

Report Period Beginning: 01/01/2015

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(2,268)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,684)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,206	30		9
10	Interest and Other Investment Income	(178,618)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(10,716)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,430)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(47,967)	43		24
25	Fund Raising, Advertising and Promotional	(24,388)	43		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax	(264)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	134,393	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (138,736)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,505,399)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,505,399)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,644,135)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Diagnostics Managed Care	\$ (1,543)	43	1
2	Labs-Part A	(5,648)	43	2
3	X-Rays Part A	(15,397)	43	3
4	Marketing Salary	(83,685)	43	4
5	Gift Shop Income	(5,673)	41	5
6	Trust Fees	(75)	43	6
7	Collections	(2,958)	19	7
8	Out of period & nonallowable legal	(4,013)	19	8
9	Reclass LHI to maintenance	(1,360)	6	9
10	Education and Seminar Marketing	(415)	24	10
11	Dues and Subscriptions Marketing	(25)	20	11
12	Unrealized loss on FMV swap	267,208	43	12
13	R/M Reclass to LHI	(5,000)	06	13
14	Salesforce.com Offset	(6,623)	19	14
15	Nonallowable Dues	(400)	20	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	134,393		49

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	19 Professional fees	\$	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	\$ 2,700	\$ 2,700	1	
2	V	30 Depreciation		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	257,711	257,711	2	
3	V	32 Amortization of mortgage costs		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	1,397	1,397	3	
4	V	32 Interest expense		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	414,391	414,391	4	
5	V	33 Property taxes		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	548,393	548,393	5	
6	V	34 Rental expense	1,940,393	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**		(1,940,393)	6	
7	V	43 Trust Fees		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	75	75	7	
8	V	43 Unrealized gain on FMV swap	267,208	Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**		(267,208)	8	
9	V	20 Licenses & Permits		Lexington Health Care Systems of Wheeling Ltd. Ptsp.	**	100	100	9	
10	V							10	
11	V							11	
12	V							12	
13	V	**The owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Lexington Health Care Systems of Wheeling Ltd. Ptsp.							13
14	Total		\$ 2,207,601			\$ 1,224,767	\$ * (982,834)	14	

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	3 Housekeeping supplies	\$	Royal Management Corp.	**	\$ 280	\$	280	15
16	V	5 Utilities - gas & electric		Royal Management Corp.	**	7,286		7,286	16
17	V	5 Utilities - water & sewer		Royal Management Corp.	**	301		301	17
18	V	5 Utilities - maintenance office		Royal Management Corp.	**	607		607	18
19	V	6 Management allocation - salaries		Royal Management Corp.	**	74,628		74,628	19
20	V	6 Repairs & maintenance		Royal Management Corp.	**	7,778		7,778	20
21	V	6 Scavenger & exterminating		Royal Management Corp.	**	314		314	21
22	V	7 Management allocation - employee benefits		Royal Management Corp.	**	10,793		10,793	22
23	V	10 Medical consultant		Royal Management Corp.	**	6,018		6,018	23
24	V	10 Management allocation - salaries		Royal Management Corp.	**	41,165		41,165	24
25	V	15 Management allocation - employee benefits		Royal Management Corp.	**	5,954		5,954	25
26	V	17 Management allocation - salaries		Royal Management Corp.	**	68,741		68,741	26
27	V	19 Computer consultant & supplies		Royal Management Corp.	**	18,865		18,865	27
28	V	19 Professional fees		Royal Management Corp.	**	12,713		12,713	28
29	V	20 Dues & subscriptions		Royal Management Corp.	**	2,384		2,384	29
30	V	20 Advertising - help wanted		Royal Management Corp.	**	2,476		2,476	30
31	V	21 Management allocation - salaries		Royal Management Corp.	**	671,372		671,372	31
32	V	21 Bank charges		Royal Management Corp.	**	2,400		2,400	32
33	V	21 Office supplies & printing		Royal Management Corp.	**	9,628		9,628	33
34	V	21 Postage		Royal Management Corp.	**	4,309		4,309	34
35	V	21 Telephone		Royal Management Corp.	**	11,213		11,213	35
36	V								36
37	V								37
38	V	** The owners of Lexington Health Care Center of Wheeling, Inc. own 100% of Royal Management Corp.							38
39	Total		\$			\$ 959,225	\$ *	959,225	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	23 Inservice Training	\$	Royal Management Corp.	**	\$ 657	\$	657	15
16	V	24 Travel and Seminar		Royal Management Corp.	**	1,430		1,430	16
17	V	25 Auto expense		Royal Management Corp.	**	13,732		13,732	17
18	V	26 Insurance general		Royal Management Corp.	**	3,508		3,508	18
19	V	27 Management allocation - employee benefits		Royal Management Corp.	**	107,040		107,040	19
20	V	30 Depreciation		Royal Management Corp.	**	110,172		110,172	20
21	V	32 Interest		Royal Management Corp.	**	17,281		17,281	21
22	V	32 Amortization of mortgage costs		Royal Management Corp.	**	2,214		2,214	22
23	V	33 Property taxes		Royal Management Corp.	**	7,358		7,358	23
24	V	34 Rent expense		Royal Management Corp.	**	4,737		4,737	24
25	V	35 Equipment rental		Royal Management Corp.	**	1,569		1,569	25
26	V	17 Management fees	1,752,691	Royal Management Corp.	**			(1,752,691)	26
27	V	35 Auto Lease		Royal Management Corp.	**	1,203		1,203	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,752,691			\$ 270,901	\$ *	(1,481,790)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number

Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	James Samatas Discretionary Trust	33.33	Lexington HC Ctr. of Bloomingdale, Inc.	Bloomingdale	Eastgate Manor	Algonquin	Supportive	1
2	John Samatas Discretionary Trust	33.33	Lexington HC Ctr. of Chicago Ridge, Inc.	Chicago Ridge	of Algonquin, LLC		Living Facility	2
3	Cynthia Thiem Discretionary Trust	33.34	Lexington HC Ctr. of Elmhurst, Inc.	Elmhurst	Lexington Square	Lombard	Independent and	3
4			Lexington HC Ctr. of LaGrange, Inc.	LaGrange	Life Care		Assisted Living	4
5			Lexington HC Ctr. of Lake Zurich, Inc.	Lake Zurich	of Lombard, LLC		Facility	5
6			Lexington HC Ctr. of Lombard, Inc.	Lombard	Lexington Square	Elmhurst	Independent	6
7			Lexington HC Ctr. of Orland Park, Inc.	Orland Park	Life Care		Living Facility	7
8			Lexington HC Ctr. of Schaumburg, Inc.	Schaumburg	of Elmhurst, LLC			8
9			Lexington HC Ctr. of Streamwood, Inc.	Streamwood	Vesta Management	Lombard	Mgmt. Company	9
10					Group LLC			10
11					Lexington Health	Wheeling	Real Estate	11
12					Care Systems of		Property	12
13					Wheeling Ltd. Ptsp.			13
14					Royal Management	Lombard	Mgmt. Company	14
15					Corporation			15
16					Lexington Financial	Lombard	Finance Company	16
17					Services II, LLC			17
18					Heron Point	Lombard	Mgmt. Company	18
19					Management Corp			19
20					Samvest of Lombard	Lombard	Lessor	20
21					II, LLC			21
22					North Heron	Lombard	Finance Company	22
23					Investments, LLC			23
24					Lexington Home	Lombard	Home Health	24
25					Health Care, Inc.			25
26					Lexington Hospice	Lombard	Hospice	26
27					Services, LLC			27
28					Lexington Private	Lombard	Healthcare	28
29					Home Care			29
30								30

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01/01/2015

Ending:

12/31/2015

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1					Merit Sleep	Lombard	Mgmt. Company	1
2					Management, LLC			2
3					Sambell of	Bloomingtondale	Real Estate	3
4					Bloomingtondale Ltd.		Property	4
5					Ptsp.			5
6					Sambell of Chicago	Chicago Ridge	Real Estate	6
7					Ridge Ltd. Ptsp.		Property	7
8					Sambell of Elmhurst	Elmhurst	Real Estate	8
9					II Ltd. Ptsp.		Property	9
10					Sambell of	LaGrange	Real Estate	10
11					LaGrange Ltd. Ptsp.		Property	11
12					Lexington HC Sys	Lake Zurich	Real Estate	12
13					of Lake Zurich Ltd.		Property	13
14					Ptsp.			14
15					Lexington HC Sys	Lombard	Real Estate	15
16					of Lombard Ltd. Ptsp.		Property	16
17					Lexington HC Sys	Orland Park	Real Estate	17
18					of Orland Park Ltd.		Property	18
19					Ptsp.			19
20					Sambell of	Schaumburg	Real Estate	20
21					Schaumburg Ltd. Ptsp.		Property	21
22					Sambell of	Streamwood	Real Estate	22
23					Streamwood Ltd. Ptsp.		Property	23
24					Samvest of Algonquin	Algonquin	Real Estate	24
25					Ltd. Ptsp.		Property	25
26								26
27								27
28								28
29								29
30								30

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VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	James Samatas	Owner/officer	Administrative	33.33%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	\$ 9,936	L17, C7	1
2	John Samatas	Owner/Offier	Admin/Plant Ops	33.33%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	6,963	L17, C7	2
3	Cynthia Thiem	Owner/officer	Administrative	33.34%	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	9,284	L17, C7	3
4	Daniel Thiem	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	17,358	L17, C7	4
5	Jason Samatas	Executive Committee	Administrative	0.00	See Schedule 7A	See Sch 7B	See Sch 7B	Salary	24,798	L17, C7	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 68,339		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization Royal Management Corp.
 Street Address 665 W. North Avenue, Suite 500
 City / State / Zip Code Lombard, IL 60148
 Phone Number (630) 458-4700
 Fax Number (630) 458-4796

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	3	Housekeeping supplies	Bed Days Available	723,430	10	\$ 2,585	\$ 0	78,475	\$ 280	1
2	5	Utilities - gas & electric	Bed Days Available	723,430	10	67,169	0	78,475	7,286	2
3	5	Utilities - water & sewer	Bed Days Available	723,430	10	2,778	0	78,475	301	3
4	5	Utilities - maintenance office	Bed Days Available	723,430	10	5,597	0	78,475	607	4
5	6	Management allocation - salaries	Bed Days Available	723,430	10	687,966	687,966	78,475	74,628	5
6	6	Repairs & maintenance	Bed Days Available	723,430	10	71,704	0	78,475	7,778	6
7	6	Scavenger & exterminating	Bed Days Available	723,430	10	2,893	0	78,475	314	7
8	7	Management allocation - employe	Bed Days Available	723,430	10	99,498	0	78,475	10,793	8
9	10	Medical consultant	Bed Days Available	723,430	10	55,482	0	78,475	6,018	9
10	10	Management allocation - salaries	Bed Days Available	723,430	10	379,485	379,485	78,475	41,165	10
11	15	Management allocation - employe	Bed Days Available	723,430	10	54,884	0	78,475	5,954	11
12	17	Management allocation - salaries	Bed Days Available	723,430	10	633,695	633,695	78,475	68,741	12
13	19	Computer consultant & supplies	Bed Days Available	723,430	10	173,912	0	78,475	18,865	13
14	19	Professional fees	Bed Days Available	723,430	10	117,198	0	78,475	12,713	14
15	20	Dues & subscriptions	Bed Days Available	723,430	10	21,979	0	78,475	2,384	15
16	20	Advertising - help wanted	Bed Days Available	723,430	10	22,821	0	78,475	2,476	16
17	21	Management allocation - salaries	Bed Days Available	723,430	10	6,189,117	6,189,117	78,475	671,372	17
18	21	Bank charges	Bed Days Available	723,430	10	22,129	0	78,475	2,400	18
19	21	Office supplies & printing	Bed Days Available	723,430	10	88,755	0	78,475	9,628	19
20	21	Postage	Bed Days Available	723,430	10	39,720	0	78,475	4,309	20
21	21	Telephone	Bed Days Available	723,430	10	103,369	0	78,475	11,213	21
22										22
23										23
24										24
25	TOTALS					\$ 8,842,736	\$ 7,890,263		\$ 959,225	25

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization Royal Management Corp.
 Street Address 665 W. North Avenue, Suite 500
 City / State / Zip Code Lombard, IL 60148
 Phone Number (630) 458-4700
 Fax Number (630) 458-4796

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	23	Inservice Training	Bed Days Available	723,430	10	\$ 6,055	\$ 78,475	\$ 657	1
2	24	Travel and Seminar	Bed Days Available	723,430	10	13,182	78,475	1,430	2
3	25	Auto expense	Bed Days Available	723,430	10	126,592	78,475	13,732	3
4	26	Insurance general	Bed Days Available	723,430	10	32,340	78,475	3,508	4
5	27	Management allocation - employe	Bed Days Available	723,430	10	986,762	78,475	107,040	5
6	30	Depreciation	Bed Days Available	723,430	10	1,015,630	78,475	110,172	6
7	32	Interest	Bed Days Available	723,430	10	159,306	78,475	17,281	7
8	32	Amortization of mortgage costs	Bed Days Available	723,430	10	20,406	78,475	2,214	8
9	33	Property taxes	Bed Days Available	723,430	10	67,835	78,475	7,358	9
10	34	Rent expense	Bed Days Available	723,430	10	43,669	78,475	4,737	10
11	35	Equipment rental	Bed Days Available	723,430	10	14,465	78,475	1,569	11
12	35	Auto Lease	Bed Days Available	723,430	10	11,086	78,475	1,203	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,497,328	\$	\$ 270,901	25

Facility Name & ID Number

Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Lexington Financial						\$	\$		\$	1						
2	Services II, L.L.C	X		Mortgage	Varies	4/30/07	7,573,000	6,214,390	5/1/2017	0.0650	414,391						
3											3						
4										Finance Charge - Insurance Policy	2,210						
5											5						
Working Capital																	
6	Shareholders	X		Working Capital	None	Various	675,000	3,158,878	Demand	Prime +1	15,716						
7	Shareholders	X		Working Capital	Varies	Various	2,000,000	2,000,000	Demand	Varies	160,000						
8	JP Morgan Chase N.A.		X	Line of Credit	Varies	6/30/12	5,600,000	450,000	03/31/16	Libor + 2.25%	11,631						
9	TOTAL Facility Related						\$ 15,848,000	\$ 11,823,268			\$ 603,948						
B. Non-Facility Related*																	
10										Amortization of loan costs	3,611						
11										Interest income offset	(692)						
12										Less: Interest to shareholders	(160,000)						
13										See Sch 9A	33						
14	TOTAL Non-Facility Related						\$	\$			\$ (157,048)						
15	TOTALS (line 9+line14)						\$ 15,848,000	\$ 11,823,268			\$ 446,900						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name: Lexington Health Care Center of Wheeling, Inc.
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2015

Schedule 9A

IX. Interest Expense and Real Estate Tax Expense

	1	2		3	4	5	6		7	8	9	10
	Name of Lender	Related*		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							\$	\$			\$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$0.00		\$ 0	\$ 0			\$ 0	9
	B. Non-Facility Related*											
10									Allocated from management co.		17,281	10
11									Fee Line of Credit		678	11
12									Non Allowable Finance Charge		(2,210)	12
13									Disallow Shareholder Interest		(15,716)	13
14	TOTAL Non-Facility Related				\$0.00		\$ 0	\$ 0			\$ 33	14

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lexington Health Care Center of Wheeling, Inc. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040923

CONTACT PERSON REGARDING THIS REPORT Karen Gillis

TELEPHONE (630) 458-4700 FAX #: (630) 458-4795

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>03-10-401-027-0000</u>	<u>Land & Building</u>	\$ <u>518,038.53</u>	\$ <u>518,038.53</u>
2.	<u>Royal Management Corp. (Samvest of Lombard II)</u>		\$ _____	\$ _____
3.	<u>05-01-202-021</u>	<u>Land & Building</u>	\$ <u>290,524.44</u>	\$ <u>7,359.00</u>
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
TOTALS			\$ <u><u>808,562.97</u></u>	\$ <u><u>525,397.53</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 85,551 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: _____
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>	<u>137,650</u>	<u>1993</u>	<u>\$ 595,000</u>	1
2	<u>Management Company Allocation</u>			<u>21,859</u>	2
3	TOTALS	137,650		\$ 616,859	3

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	205		1995	1995	\$ 6,537,447	\$	10-40	\$ 163,223	\$ 163,223	\$ 3,381,799	4
5	1		2000	2000	98,710	2,468	40	2,468		38,252	5
6											6
7											7
8											8
	Improvement Type**										
9		Building improvement	1995		3,587		15			3,587	9
10		Land improvement - sidewalk replacement	1996		1,927		15			1,927	10
11		Leasehold improvement - pines & sod	1996		3,431		15			3,431	11
12		Basement rehab	1997		18,611		10			18,611	12
13		Building improvement - curtains/track	1997		1,936		35	55	55	966	13
14		Landscaping	1997		2,002		15			2,002	14
15		Wiring for MDS	1998		3,552		10			3,552	15
16		Parking Lot	1998		2,952		10			2,952	16
17		Roof repair	2000		1,980		10			1,980	17
18		Remodel HVAC/exhaust system - office area	2000		7,480	374	20	374		5,797	18
19		Automatic Door	2000		1,300		10			1,300	19
20		Rods for beside curtains	2000		2,525		10			2,525	20
21		Floor tile	2000		10,298		10			10,298	21
22		Parking lot seal coating and repair	2001		2,177		10			2,177	22
23		Infrared curtain units for 3 elevators	2001		4,500		5			4,500	23
24		Boiler vent repairs	2001		3,084		10			3,084	24
25		Kitchen wall rebuild	2003		22,500	1,125	20	1,125		13,875	25
26		Elevator upgrade	2004		11,077	554	20	554		6,463	26
27		Landscaping	2005		450	23	20	23		240	27
28		HVAC system	2005		27,711	1,386	20	1,386		14,205	28
29		Lobby, lounge, and reception rehab	2005		22,731	1,137	20	1,137		11,369	29
30		Lower level therapy room rehab	2005		8,100	405	20	405		4,421	30
31		First floor therapy room addition	2005		32,167	1,608	20	1,608		17,689	31
32		Transitional unit addition	2005		18,758	938	20	938		9,614	32
33		Basement rehab	2005		13,105	655	20	655		6,878	33
34		Countertops	2005		845		5			845	34
35		Window treatments	2005		4,090		5			4,090	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Landscaping Enhancement	2006	\$ 4,558	\$ 304	15	\$ 304	\$	\$ 2,862	37
38	HVAC	2006	10,034	1,003	10	1,003		9,111	38
39	Emergency A/C	2006	8,110	811	10	811		7,502	39
40	Administration HVAC	2006	6,058	606	10	606		5,605	40
41	Modular units attached to wall	2006	11,010	1,101	10	1,101		10,368	41
42	Transitional Unit	2006	8,017	401	10	401		3,609	42
43	Employee lunch room rehab	2006	2,361	236	10	236		2,262	43
44	Alzheimers Remodel	2007	606	15	40	15		120	44
45	Alzheimers Remodel	2007	10,535	263	40	263		2,104	45
46	Install wireless LAN	2006	5,307	531	10	531		4,779	46
47	Automatic Doors Patio	2006	2,232	223	10	223		2,119	47
48	Parking Lot	2007	3,777	189	20	189		1,575	48
49	HVAC	2007	4,842	242	20	242		1,936	49
50	First Floor Remodel-carpentry, flooring, door frames, plumbing	2007	646,028		40	16,151	16,151	145,358	50
51	First Floor Remodel-painting, carpentry, flooring, plumbing	2007			40				51
52	Landscaping	2008	14,600	973	15	973		7,541	52
53	Second Floor Remodel-carpentry, flooring, electrical, painting	2008	485,694		27	17,662	17,662	126,578	53
54	Special care unit-carpentry, electrical, painting, alarm systems	2008	40,930		27	1,488	1,488	10,664	54
55	Irrigation System	2009	15,185	1,012	15	1,012		6,494	55
56	Landscaping Enhancements	2009	21,445	1,430	15	1,430		9,463	56
57	Roof repairs	2009	137,000	6,850	20	6,850		42,813	57
58	Stamped Concrete	2009	10,512	382	27	382		2,356	58
59	Quick connects	2009	9,678	484	20	484		3,146	59
60									60
61	2nd Floor remodel-Carpentry	2009	8,116	295	27	295		2,016	61
62	Patio Fence	2009	4,824	241	20	241		1,466	62
63	Patio Pergola	2009	8,299	415	20	415		2,801	63
64	3rd floor remodel-Carpentry, flooring, electrical, wallpaper	2009	443,781		27	16,137	16,137	104,891	64
65	alarms sytem, painting.								65
66	Brick panel replacement	2010	164,474	5,981	27	5,981		31,400	66
67	Office carpentry, flooring, electrical, painting, plumbing, signs	2010	40,017	2,808	27	2,808		14,040	67
68	Landscaping	2010	3,124	208	15	208		925	68
69	Parking lot signs and flagpole	2010	2,870	231	27	231		1,233	69
70	TOTAL (lines 4 thru 69)		\$ 9,003,057	\$ 37,908		\$ 252,624	\$ 214,716	\$ 4,145,566	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lexington of Wheeling

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,003,057	\$ 37,908		\$ 252,624	\$ 214,716	\$ 4,145,566	1
2	Remove and replace asphalt	2010	17,500	636	27	636		3,445	2
3	Spot cooler	2010	3,456	126	27	126		640	3
4	Admin office HVAC	2010	8,400	305	27	305		1,703	4
5	Holding tank	2010	13,000	473	27	473		2,483	5
6	Floor sink	2010	13,177	479	27	479		2,714	6
7	Remodel pantry-shelves	2010	8,880	323	27	323		1,669	7
8	Paint over bed lights	2010	5,770	210	27	210		1,050	8
9	Remodel library/lounge-flooring,carpentry	2010	10,114	368	27	368		1,901	9
10	Office carpentry,flooring,electrical,painting,plumbing,signs	2011	2,541	92	27	92		422	10
11	Office doors, keys	2011	16,375	595	27	595		2,578	11
12	HVAC repair, fire dampers	2011	21,469	780	27	780		3,208	12
13	Laundry room-tile, painting, electrical	2011	8,717	317	27	317		1,425	13
14	Common area doors	2011	30,333	1,103	27	1,103		4,504	14
15									15
16	Sprinkler Replacement	2012	10,441	380	27	380		1,171	16
17	Electrical thru out home	2012	8,728	317	27	317		1,004	17
18									18
19	EMR Wiring- Entire Facility	2013	18,523	674	27	674		1,572	19
20									20
21	Install Trees - Main Entrance	2014	10,320	229	15	229		458	21
22	Remove and replace asphalt parking lot	2014	17,400	264	27	264		528	22
23	Install french drain - kitchen	2014	2,750	33	27	33		66	23
24	R/M Reclass: Replace pistons, rods, and fans - Mechanical Room	2014	2,585		27	96	96	144	24
25									25
26	Building Wiring - Entire Facility	2015	5,243	111	27	111		111	26
27	R&M - Asphalt work in the parking lot	2015	5,000		20	125	125	125	27
28									28
29									29
30	Reconcile to book depreciation			374			(374)		30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,243,779	\$ 46,097		\$ 260,660	\$ 214,563	\$ 4,178,489	34

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 9,243,779	\$ 46,097		\$ 260,660	\$ 214,563	\$ 4,178,489	1
2									2
3	Land improvements - management company	2002	302,484		40	8,818	8,818	125,216	3
4	HVAC, electrical, security system - management company	2003	2,657		30	627	627	2,029	4
5	Key card system - management company	2004	418		20	20	20	238	5
6	VAV TX controls - management company	2005	127		20	6	6	69	6
7	Interior Signs-management company	2006	93		20	6	6	57	7
8	Building improvements - management company	2008	14,658		20	398	398	6,075	8
9	Building improvements - management company	2009	2,736		20	50	50	961	9
10	Building improvements - management company	2010	2,667		20	49	49	911	10
11	Building improvements - management company	2011	1,882		20	86	86	393	11
12	Building improvements - management company	2012	6,502		20	12	12	871	12
13	Building improvements - management company	2013	4,914		20	351	351	811	13
14	Building improvements - management company	2014	2,659		20	261	261	401	14
15	Building improvements - management company	2015	467		20	28	28	29	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,586,043	\$ 46,097		\$ 271,372	\$ 225,275	\$ 4,316,550	34

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,219,865	\$ 104,683	\$ 147,677	\$ 42,994	5	\$ 1,039,524	71
72	Current Year Purchases	67,922	5,383	5,383		5	5,383	72
73	Fully Depreciated Assets	438,684				5	438,684	73
74	Allocated from Mgmt. Co.	617,524		96,541	96,541	5-7	435,202	74
75	TOTALS	\$ 2,343,995	\$ 110,066	\$ 249,601	\$ 139,535		\$ 1,918,793	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79	Allocated from Mgmt. Co.			55,320		2,919	2,919	5	49,703	79
80	TOTALS			\$ 55,320	\$	\$ 2,919	\$ 2,919		\$ 49,703	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 12,602,217	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 156,163	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 523,892	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 367,729	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,285,046	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	<u>Allocated from Management Company</u>				<u>4,737</u>			6
7	TOTAL				\$ <u>4,737</u>			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 58,329 Description: See Sch 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20	<u>Allocated from Management Company</u>			<u>1,203</u>	20
21	TOTAL		\$	\$ <u>1,203</u>	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2015

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Copier	7,031
Printer	4,710
Postage	620
Med Equip	20,846
Oxygen	23,553
Mgt Co.	1,569
Total - Line 16	<u>58,329</u>

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED		
1. From this facility		
2. From other facilities (f)		
DROP-OUTS		
1. From this facility		
2. From other facilities (f)		
TOTAL TRAINED		

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8		
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
			Units of Service			Units	Cost						
1	Licensed Occupational Therapist	39(3)	hrs	\$	6,303	\$	294,909	\$	6,303	\$	294,909	1	
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,666		100,538		1,666		100,538	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	39(3)	hrs		13,762		688,638		13,762		688,638	4	
5	Physician Care		visits									5	
6	Dental Care		visits									6	
7	Work Related Program		hrs									7	
8	Habilitation		hrs									8	
9	Pharmacy	39(2)	# of prescripts					248,677			248,677	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10	
11	Academic Education		hrs									11	
12	Other (specify): <u>Ambulance</u>	39(3)					5,359				5,359	12	
13	Other (specify): <u>Sch 16A</u>	39(2)						4,438			4,438	13	
14	TOTAL			\$	21,731	\$	1,089,444	\$	253,115	21,731	\$	1,342,559	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2015

Schedule 16A

XIV. Special Services (Direct Cost)
Line 13 Other (specify)

<u>Acct. No.</u>	<u>Description</u>	<u>Line Ref</u>	<u>Amount</u>
49-43215-01	DME	39(2)	(46)
45-43320-00	Oxygen	39(2)	4,484
	Total - Line 13		<u>4,438</u>

Facility Name & ID Number Lexington of Wheeling# 0040923Report Period Beginning: 01/01/2015

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,133,653	\$ 1,159,928	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (1,659,023))	1,667,176	1,667,176	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	6,905	6,905	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,807,734	\$ 2,834,009	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	8,867	8,867	12
13	Land		616,859	13
14	Buildings, at Historical Cost		6,537,447	14
15	Leasehold Improvements, at Historical Cost	1,045,709	3,048,596	15
16	Equipment, at Historical Cost	732,847	2,399,315	16
17	Accumulated Depreciation (book methods)	(965,160)	(6,285,046)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Mortgage cost, net</u>		23,171	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 822,263	\$ 6,349,209	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,629,997	\$ 9,183,218	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 396,441	\$ 396,441	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	122,536	122,536	28
29	Short-Term Notes Payable	5,608,878	5,608,878	29
30	Accrued Salaries Payable	639,160	639,160	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,167	5,167	31
32	Accrued Real Estate Taxes(Sch.IX-B)		534,000	32
33	Accrued Interest Payable		36,823	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	11,211,950	2,301,561	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 17,984,132	\$ 9,644,566	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,214,390	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 6,214,390	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,984,132	\$ 15,858,956	46
47	TOTAL EQUITY(page 18, line 24)	\$ (14,354,135)	\$ (6,675,738)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,629,997	\$ 9,183,218	48

*(See instructions.)

Facility Name: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2015

Schedule 17A

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

		Operating	After Consolidation
Description			
00-12020-00	PA AUDIT SETTLEMENT	0	0
00-13040-00	Sambel Rent Receivable	0	(9,300,173)
00-13250-00	DUE TO / FROM REHAB CARE THERAPY	0	0
00-13330-00	DUE TO/FROM REPUBLIC CONSTRUCTION	0	0
00-13380-00	DUE FROM ELMHURST SQUARE-AR	(365)	(365)
00-14530-00	PREPAID INSURANCE	28,804	28,804
00-14770-00	ESCROW - INSURANCE	(54,966)	(54,966)
00-21100-00	401K WITHHOLDING	(1,158)	(1,158)
00-22030-00	ACCRUED EXPENSES	19,311	19,311
00-22040-00	ACCRUED RESIDENT TAX	59,674	59,674
00-22060-00	ACCRUED ROYL / VESTA MGMT FEES	1,618,587	1,618,587
00-22120-00	ACCRUED RENT	9,300,173	9,300,173
00-22140-00	ACCRUED INSURANCE	16,436	16,436
00-22270-00	DUE TO PATIENT TRUST FUND	(116,353)	(116,353)
00-22330-00	ADVANCE - BIWEEKLY PART A PAYM	(36,437)	(36,437)
00-22360-00	UNCOLLECTIBLE PART A CO PVTS	(31,131)	(31,131)
00-23530-00	DUE TO - ROYAL OPERATIONS	13,395	13,395
00-23720-00	DUE TO REPUBLIC	1,349	1,349
00-23730-00	Due to Bloomingdale	843	843
00-23740-00	Due to Chicago Ridge	34,051	34,051
00-23750-00	Due to LHCC Elmhurst	(365)	(365)
00-23760-00	Due to LaGrange	(172)	(172)
00-23770-00	Due to Lake Zurich	15,931	15,931
00-23780-00	Due to LHCC Lombard	8,887	8,887
00-23830-00	DUE/TO FROM VESTA MANAGEMENT	6,820	6,820
00-24345-00	Sambel Interest Rate Swap Liability	0	389,784

00-24400-00 PROFESSIONAL LIABILITIES CLAIMS

Total - Line 36

328,636	328,636
11,211,950	2,301,561

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (13,058,862)	1
2	Restatements (describe):		2
3	Post closing adjustment	(159,900)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (13,218,762)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,135,373)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,135,373)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (14,354,135)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 22,056,607	1
2	Discounts and Allowances for all Levels	(11,370,835)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,685,772	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,711,190	6
7	Oxygen	15,526	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,726,716	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	5,673	12
13	Barber and Beauty Care	16,856	13
14	Non-Patient Meals	2,268	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	331,692	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	123,387	19
20	Radiology and X-Ray	22,680	20
21	Other Medical Services	186,796	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 689,352	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	692	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 692	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,102,532	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,909,085	31
32	Health Care	5,879,963	32
33	General Administration	4,050,277	33
B. Capital Expense			
34	Ownership	2,343,551	34
C. Ancillary Expense			
35	Special Cost Centers	1,564,028	35
36	Provider Participation Fee	491,001	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,237,905	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,135,373)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,135,373)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,870,472	44
45	Private Pay - Net Inpatient Revenue	934,422	45
46	Medicare - Net Inpatient Revenue	685,199	46
47	Other-(specify) <u>Managed Care</u>	195,679	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,685,772	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

^ - Entity is a cash basis taxpayer.

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,891	2,271	\$ 135,607	\$ 59.71	1
2	Assistant Director of Nursing	27,591	31,952	911,594	28.53	2
3	Registered Nurses	22,122	26,616	862,925	32.42	3
4	Licensed Practical Nurses	35,840	42,087	1,080,223	25.67	4
5	CNAs & Orderlies	129,116	148,105	2,058,438	13.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	10,014	11,360	137,002	12.06	10
11	Social Service Workers	5,612	6,769	132,665	19.60	11
12	Dietician	1,701	1,940	32,613	16.81	12
13	Food Service Supervisor	1,812	2,049	46,807	22.84	13
14	Head Cook	1,826	2,068	34,459	16.66	14
15	Cook Helpers/Assistants	25,415	29,407	300,518	10.22	15
16	Dishwashers					16
17	Maintenance Workers	1,827	2,183	39,879	18.27	17
18	Housekeepers	32,646	39,184	423,885	10.82	18
19	Laundry	7,149	8,326	88,657	10.65	19
20	Administrator	1,082	1,268	75,706	59.71	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,924	13,852	267,451	19.31	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,960	2,307	41,280	17.89	31
32	Other Health C: <u>Memory Care</u>	3,206	3,700	73,796	19.94	32
33	Other(specify) <u>Marketing</u>	2,499	2,569	83,685	32.57	33
34	TOTAL (lines 1 - 33)	324,233	378,013	\$ 6,827,190 *	\$ 18.06	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	Monthly 59,250	9(3)	36
37	Medical Records Consultant	Monthly 829	10(3)	37
38	Nurse Consultant	Monthly 5,011	10(3)	38
39	Pharmacist Consultant	Monthly 15,020	10(3)	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	Monthly 4,738	11(3)	44
45	Social Service Consultant	Monthly 3,116	12(3)	45
46	Other(specify) <u>Pulmonary</u>	Monthly 24,515	10(3)	46
47	<u>Medical Consultant</u>	Monthly	10(7)	47
48	<u>See Sch 20B</u>	6,675	10(3)	48
49	TOTAL (lines 35 - 48)	\$ 119,154		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$		50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	\$		53

Facility Name: Lexington of Wheeling
IDPH License ID Number: 0040923
Fiscal Year End: 12/31/2015

Schedule 20B

XVIII. Staffing and Salary Costs
Line 48 Other Consultant Services

Description	# of Hrs. Paid and Accrued	Total Consultant Cost	Line & Column Ref.
Post Acute Consultant	Monthly	550	10(3)
Telemedicine Consulting	7	6,125	10(3)
Total - Line 48 Other Consultant Services	7	6,675	

Facility Name & ID Number Lexington of Wheeling

0040923

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount		
Tremaine Brown	Administrator	0	\$ 75,706	Workers' Compensation Insurance	\$ 232,257	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	74,227	Advertising: Employee Recruitment	16,717		
				FICA Taxes	509,457	Health Care Worker Background Check			
				Employee Health Insurance	362,527	(Indicate # of checks performed <u>123</u>)	1,480		
				Employee Meals	19,259	Patient Background Checks	438 5,252		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	4,077		
Secretary of State				401K	19,651	Miscellaneous Dues & Subscriptions	6,472		
TOTAL (agree to Schedule V, line 17, col. 1)				Uniform Allowance	10,939	Non Allowable Dues	(400)		
(List each licensed administrator separately.)			\$ 75,706	Other Employee Benefits	41,036	Management Company Allocation	4,860		
B. Administrative - Other									
Description			Amount						
Management Fees-Royal Operating			\$ 1,303,205				Less: Public Relations Expense ()		
Management Fees-Vesta Mgmt.			449,486				Non-allowable advertising ()		
Management Fees (Eliminated in Column 7)							Yellow page advertising ()		
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,752,691	TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,269,353	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 40,448
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Assessment & Intelligent Systems	PPS Review Consulting		\$ 833	N/A		\$	Out-of-State Travel	\$	
JP Morgan Chase Bank NA	Building Appraisal		3,400						
Cassiday Schade	Legal		24,544						
Duane Morris	Legal		3,667				In-State Travel		
Grabowski Law Center, Llc	Collections		2,958						
RSM US LLP	Accounting		40,168				Seminar Expense		
Much Shelist	Legal		10,606				Management Company Allocation	1,430	
Generation Law	Legal		800						
Personnel Planners	U/C Consulting		1,175				Entertainment Expense ()		
Pension Administrations	401K Administration		1,043				(agree to Sch. V, line 24, col. 8)		
Scott & Kraus	Legal		390				TOTAL	\$ 1,430	
See Schedule 21C	Computer Services		90,649						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 180,233	TOTAL		\$			
(For legal fee disclosure, see page 39 of instructions)									

* Attach copy of IMRF notifications

**See instructions.

Facility Name: Lexington of Wheeling
 IDPH License ID Number: 0040923
 Fiscal Year End: 12/31/2015

Schedule 21C

XIX. SUPPORT SCHEDULES
 C. Professional Services

Vendor	Type	Amount
Ability Network	Computer Services	3,009
Avatier	Computer Services	434
Bank of America (P KNIGHT)	Computer Services	130
Business Software Inc.	Computer Services	1,249
Citrix	Computer Services	534
Corepoint	Computer Services	1,511
DocuSign Inc.	Computer Services	829
E-Health Data Solutions	Computer Services	3,450
ESNF	Computer Services	953
Information Controls	Computer Services	2,634
Infor(US) Inc.	Computer Services	7,750
Inpriva Inc.	Computer Services	99
MHC Software	Computer Services	797
OnShift	Computer Services	6,525
Relias	Computer Services	7,878
Salesforce.com	Computer Services	6,623
Symbria	Computer Services	2,400
Tableau	Computer Services	407
Trisys	Computer Services	96
Availity	Computer Services	198
Centino	Computer Services	110
Greenshades Software	Computer Services	71
HealthMedx	Computer Services	1,679
National Datacare	Computer Services	3,015
Provinet	Computer Services	474
Softchoice Corporation	Computer Services	4,983
Amazon Marketplace	Computer Services	77
Home Depot	Computer Services	1
Microsoft Licensing	Computer Services	9,106
HealthMEDX Software	Computer Services	12,296
RSM US LLP (McGladrey)	Computer Services	5,316
Genesis Technologies	Computer Services	6,016
		90,649

Schedule V, line 19 column 3

180,233

To Disallow:	
Collection Fees	(2,958)
Salesforce.com	(6,623)
Out of Period Legal	(4,013)
Non-allowable Legal	<u>(3,210)</u>
Total Disallowance	<u>(16,804)</u>

Legal allocated from Real Estate Secretary of State	2,700
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Samvest of Lombard	
Accounting	123
Filing Fees	<u>10</u>
	133

Allocated from Mgmt Co.
 Much Shelist
 McGladrey LLP
 Frost, Ruttenberg & Rothblatt, P.C
 Gilson Labus & Silverman
 Illinois Secretary of State
 LaSalle Network
 Pension Administrators, Inc.
 Gene Whitehorn
 M. Werner Consulting
 Personnel Planners
 Computer Services (Subtracting 3 for rounding)

Legal	40
Accounting	1,425
Accounting	534
Accounting	2,932
Filing Fees	51
Recruiting/Finance	3,378
401K Administration	468
Medicaid Reimb Specialist	1,715
Financial Consultant	2,027
Unemployment Consultant	12
Computer Consulting	<u>18,862</u>
	31,444

Total (agree to Schedule V, line 19, column 8) 197,707

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												N/A
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lexington of Wheeling# 0040923Report Period Beginning: 01/01/2015 Ending: 12/31/2015**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA - \$165
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 68,073 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 491,001
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 19,259 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 2,268
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.